

1 AN ACT concerning taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Sections 21-105, 21-440, and 22-15 as follows:

6 (35 ILCS 200/21-105)

7 Sec. 21-105. Liability of owner; rights of tax
8 purchaser. Nothing in Sections 21-90, 21-95, and 21-100 shall
9 relieve any owner liable for delinquent property taxes under
10 this Code from the payment of any delinquent taxes or liens
11 which have become null and void under those Sections.

12 Sections 21-95 and 21-100 shall not adversely affect the
13 rights or interests of the holder of any bona fide
14 certificate of purchase of the property for delinquent taxes.
15 However, upon acquisition of property by a governmental unit
16 as set forth in Section 21-95, the rights and interests of
17 the holder of any bona fide certificate of purchase of the
18 property for delinquent taxes shall be limited to a sale in
19 error and a refund as provided under Section 21-310.

20 (Source: P.A. 91-177, eff. 1-1-00.)

21 (35 ILCS 200/21-440)

22 Sec. 21-440. Action for collection of taxes and special
23 assessments. The county board, as trustee for all taxing
24 districts having an interest in the property's taxes or
25 special assessments, may, at any time after final judgment
26 and order of sale against delinquent property under Section
27 21-180, institute a civil action in the name of the People of
28 the State of Illinois in the circuit court for the whole
29 amount due for taxes and special assessments on the
30 delinquent or forfeited property. Any county, city, village,

1 incorporated town, school district or other municipal
2 corporation to which any tax or special assessment is due,
3 may, at any time after final judgment under Section 21-180,
4 institute a civil action in its own name, in the circuit
5 court, for the amount of the tax or special assessment due to
6 it on the delinquent or forfeited property, and prosecute the
7 same to final judgment. On the sale of any property following
8 judgment in the civil action, the county, city, village,
9 incorporated town, school district or other municipal
10 corporation, interested in the collection of the tax, may
11 become purchaser at the sale. If the property so sold is not
12 redeemed the purchaser may acquire, hold, sell or dispose of
13 the title thereto, the same as individuals may do under the
14 laws of this State. In any action for delinquent or
15 forfeited taxes, the fact that property was assessed to a
16 person shall be prima facie evidence that the person was the
17 owner thereof, and was liable for the taxes for the year or
18 years for which the assessment was made. That fact may be
19 proved by the introduction in evidence of the proper
20 assessment book or roll, or other competent proof. Any
21 judgment rendered for delinquent or forfeited general taxes
22 under this Section shall include the costs of the action and
23 reasonable attorney's fees.

24 (Source: P.A. 86-949; 88-455.)

25 (35 ILCS 200/22-15)

26 Sec. 22-15. Service of notice. The purchaser or his or
27 her assignee shall give the notice required by Section 22-10
28 by causing it to be published in a newspaper as set forth in
29 Section 22-20. In addition, the notice shall be served by a
30 sheriff (or if he or she is disqualified, by a coroner) of
31 the county in which the property, or any part thereof, is
32 located upon owners who reside on any part of the property
33 sold by leaving a copy of the notice with those owners

1 personally.

2 In counties of 3,000,000 or more inhabitants where a
3 taxing district is a petitioner for tax deed pursuant to
4 Section 21-90, and in any case in which a county board is
5 petitioner for a tax deed pursuant to Section 21-90, in lieu
6 of service by the sheriff or coroner the notice may be served
7 by a special process server appointed by the circuit court as
8 provided in this Section. The taxing district may move prior
9 to filing one or more petitions for tax deed for appointment
10 of such a special process server. The court, upon being
11 satisfied that the person named in the motion is at least 18
12 years of age and is capable of serving notice as required
13 under this Code, shall enter an order appointing such person
14 as a special process server for a period of one year. The
15 appointment may be renewed for successive periods of one year
16 each by motion and order, and a copy of the original and any
17 subsequent order shall be filed in each tax deed case in
18 which a notice is served by the appointed person. Delivery
19 of the notice to and service of the notice by the special
20 process server shall have the same force and effect as its
21 delivery to and service by the sheriff or coroner.

22 The same form of notice shall also be served upon all
23 other owners and parties interested in the property, if upon
24 diligent inquiry they can be found in the county, and upon
25 the occupants of the property in the following manner:

26 (a) as to individuals, by (1) leaving a copy of the
27 notice with the person personally or (2) by leaving a
28 copy at his or her usual place of residence with a person
29 of the family, of the age of 13 years or more, and
30 informing that person of its contents. The person making
31 the service shall cause a copy of the notice to be sent
32 by registered or certified mail, return receipt
33 requested, to that party at his or her usual place of
34 residence;

1 (b) as to public and private corporations,
2 municipal, governmental and quasi-municipal corporations,
3 partnerships, receivers and trustees of corporations, by
4 leaving a copy of the notice with the person designated
5 by the Civil Practice Law.

6 If the property sold has more than 4 dwellings or other
7 rental units, and has a managing agent or party who collects
8 rents, that person shall be deemed the occupant and shall be
9 served with notice instead of the occupants of the individual
10 units. If the property has no dwellings or rental units, but
11 economic or recreational activities are carried on therein,
12 the person directing such activities shall be deemed the
13 occupant. Holders of rights of entry and possibilities of
14 reverter shall not be deemed parties interested in the
15 property.

16 When a party interested in the property is a trustee,
17 notice served upon the trustee shall be deemed to have been
18 served upon any beneficiary or note holder thereunder unless
19 the holder of the note is disclosed of record.

20 When a judgment is a lien upon the property sold, the
21 holder of the lien shall be served with notice if the name of
22 the judgment debtor as shown in the transcript, certified
23 copy or memorandum of judgment filed of record is identical,
24 as to given name and surname, with the name of the party
25 interested as it appears of record.

26 If any owner or party interested, upon diligent inquiry
27 and effort, cannot be found or served with notice in the
28 county as provided in this Section, and the person in actual
29 occupancy and possession is tenant to, or in possession under
30 the owners or the parties interested in the property, then
31 service of notice upon the tenant, occupant or person in
32 possession shall be deemed service upon the owners or parties
33 interested.

34 If any owner or party interested, upon diligent inquiry

1 and effort cannot be found or served with notice in the
2 county, then the person making the service shall cause a copy
3 of the notice to be sent by registered or certified mail,
4 return receipt requested, to that party at his or her
5 residence, if ascertainable.

6 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.